

59-6-104 Commission administration of chapter -- Rulemaking authority.

- (1) To the extent the following are consistent with this chapter, the commission shall administer this chapter in accordance with:
 - (a) Chapter 1, General Taxation Policies; and
 - (b) Chapter 10, Part 4, Withholding of Tax.
- (2) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules necessary to effectuate the purposes of this chapter.

Amended by Chapter 212, 2009 General Session